
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 9 (Class 6) of the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015 to add properties subject to a planning condition that specifies a dwelling may only be used for holiday lets or restricting occupancy of that property as a person's sole or main residence as a class of dwelling to which a billing authority may not make a determination to apply a higher rate of council tax.

The Welsh Ministers' Code of Practice on the carrying out of regulatory impact assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff CF10 3NQ.